



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**JOHN BEN SHEPPERD
ATTORNEY GENERAL**

June 9, 1955

Hon. Archie S. McDonald
County Attorney
Moore County
Dumas, Texas

Opinion No. S-158

Re: Exemption of water well
drilling motor vehicles from
registration under Article
6675a-2, V.C.S., and from
the sales tax levied by Arti-
cle 7047k, V. C. S.

Dear Mr. McDonald:

We refer to your request for an opinion as to whether the motor vehicle retail sales tax as provided in Article 7047k, Vernon's Civil Statutes, should be collected on a motor vehicle on which is mounted machinery used solely for the purpose of drilling water wells, or is a unit in itself. You further inquire as to whether or not the owner of such vehicles may register them even though Article 6675a-2, V. C. S., specifically exempts such vehicles from registration.

Section 2(c) of Article 7047k defines "motor vehicle" for the purposes of taxation under the statute as follows:

"The term 'motor vehicle' as used in this Act shall mean every self-propelled vehicle in or by which any person or property is or may be transported upon a public highway, including trailers and semitrailers, but shall not mean any device moved only by human power or used exclusively upon stationary rails or tracks and shall not include farm machinery or farm trailers or road building machinery or any self-propelled vehicle used exclusively to move any of the three immediately preceding vehicles."

It is our opinion that a motor vehicle upon which is mounted machinery used solely for the purpose of drilling water wells would be included in the above definition of a motor vehicle and, therefore, subject to the tax under Article 7047k.

Section 5 of Article 7047k, providing for collection of the tax, reads in part as follows:

"The taxes levied in this Article shall be collected by the Assessor and Collector of Taxes of the county in which any such motor vehicle is first registered or first

transferred after such a sale; the Tax Collector shall refuse to accept for registration or for transfer any motor vehicle until the tax thereon is paid."

It is therefore our opinion that such vehicles would be subject to the motor vehicle retail sales tax under Article 7047k. However, although such vehicles are not prohibited from registration, they are specifically exempt from registration under the provisions of Article 6675a-2 when used exclusively for the purpose of drilling water wells and operated or moved only temporarily upon the highways.

SUMMARY

A motor vehicle on which is mounted machinery used solely for the purpose of drilling water wells, and which is a unit in itself, is subject to the motor vehicle retail sales tax under Article 7047k, V.C.S. However, such vehicles, although not prohibited from registration, are specifically exempt from registration under Article 6675a-2, V.C.S., when used exclusively for the purpose of drilling water wells, and operated or moved only temporarily upon the highways.

Yours very truly,

APPROVED:

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Reviewer

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By


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